



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLUE RIVER WATER AND SEWER

Principal Office: P.O. BOX 217
BLUE RIVER, WI 53518

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANET KYPKE of
(Person responsible for accounts)

_____, BLUE RIVER WATER AND SEWER, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/24/2000
(Date)

CLERK

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLUE RIVER WATER AND SEWER**Utility Address:** P.O. BOX 217

BLUE RIVER, WI 53518

When was utility organized? 1/1/1955**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET KYPKE**Title:** CLERK**Office Address:**

P.O. BOX 217

BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758**Fax Number:** (608) 537 - 2759**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR RODNEY L SANDLEBACK CPA**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.

516 S. MARQUETTE ROAD

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collins@mhtc.net

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: COLLINS & ASSOCIATES, S.C.**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.

516 S. MARQUETTE ROAD

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collins@mhtc.net**Date of most recent audit report:** 3/17/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: JANET KYPKE**Title:** CLERK**Office Address:**

P.O. BOX 217

BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758**Fax Number:** (608) 537 - 2759**E-mail Address:****Name:** NEIL ROEN**Title:** PLANT SUPPORT**Office Address:**

P.O. BOX 217

BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758**Fax Number:** (608) 537 - 2759**E-mail Address:**

Name of utility commission/committee: BLUE RIVER WATER AND SEWER

Names of members of utility commission/committee:

DAVID DEGENHARDT, TRUSTEE

RON HAVLIK, TRUSTEE

MARY HUDSON, TRUSTEE

RODNEY JOHNSON, PRESIDENT

RICKY JONES, TRUSTEE

ROBERT MCCARTHY, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 4/1/1993

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	64,853	64,603	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,437	21,823	2
Depreciation Expense (403)	10,373	8,490	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,858	12,863	5
Total Operating Expenses	52,668	43,176	
Net Operating Income	12,185	21,427	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,185	21,427	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	627	269	9
Miscellaneous Nonoperating Income (421)	13,188	13,587	10
Total Other Income	13,815	13,856	
Total Income	26,000	35,283	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	26,000	35,283	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,972	8,389	13
Amortization of Debt Discount and Expense (428)	96	101	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,212	5,803	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,280	14,293	
Net Income	12,720	20,990	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	248,245	227,255	19
Balance Transferred from Income (433)	12,720	20,990	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	3,443	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	257,522	248,245	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON BANK ACCOUNTS	627	4
Total (Acct. 419):	627	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT	13,188	5
Total (Acct. 421):	13,188	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
PER PSC LETTER DATED 5/28/99	3,443	9
Total (Acct. 435)--Debit:	3,443	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	64,853	0	0	0	64,853	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	64,853	0	0	0	64,853	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	566,916	564,724	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	109,237	95,398	2
Net Utility Plant	457,679	469,326	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	560,422	560,067	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	122,565	106,146	4
Net Nonutility Property	437,857	453,921	
Investment in Municipality (123)	41,707	21,618	5
Other Investments (124)	0	0	6
Special Funds (125)	67,886	52,056	7
Total Other Property and Investments	547,450	527,595	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,398	10,768	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,058	6,395	11
Other Accounts Receivable (143)	7,620	7,667	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,780	6,482	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	32,856	31,312	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	656	752	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	656	752	
Total Assets and Other Debits	1,038,641	1,028,985	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	101,961	101,961	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	257,522	248,245	23
Total Proprietary Capital	359,483	350,206	
LONG-TERM DEBT			
Bonds (221)	206,919	217,180	24
Advances from Municipality (223)	70,200	78,350	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	277,119	295,530	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,025	1,078	28
Payables to Municipality (233)	37,838	18,951	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,327	5,871	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,190	25,900	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	357,849	357,349	38
Total Liabilities and Other Credits	1,038,641	1,028,985	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	566,916	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	566,916	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	109,237	0	0	0	9
Total Accumulated Provision	109,237	0	0	0	
Net Utility Plant	457,679	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	95,398				95,398	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,373				10,373	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	563				563	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
PSC Letter Dated 5/28/99	3,443				3,443	12
Total credits	14,379	0	0	0	14,379	13
Debits during year						14
Book cost of plant retired	540				540	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	540	0	0	0	540	19
Balance End of Year	109,237	0	0	0	109,237	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	560,067	355		560,422	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	560,067	355	0	560,422	
Less accum. prov. depr. & amort. (122)	106,146	16,419		122,565	3
Net Nonutility Property	453,921	(16,064)	0	437,857	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
CLEAN WATER LOAN	96	96	656	1
Total			656	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	101,961	1
Changes during year (explain):		2
Balance end of year	101,961	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 CLEAN WATER	05/01/1993	05/20/2012	3.80%	206,919	1
Total Bonds (Account 221):				206,919	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND	01/01/1988	01/01/2008	7.25%	70,200	1
Total for Account 223				70,200	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,858	2
Charged electric department expense		3
Charged sewer department expense	181	4
Other (explain):		
NONE		5
Total Accruals and other credits	13,039	
Taxes paid during year:		
County, state and local taxes	11,904	6
Social Security taxes	1,123	7
PSC Remainder Assessment	12	8
Other (explain):		
NONE		9
Total payments and other debits	13,039	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND	1,374	7,972	8,048	1,298	1
Subtotal	1,374	7,972	8,048	1,298	
Advances from Municipality (223)					
STATE TRUST LOAN	4,497	5,212	5,680	4,029	2
Subtotal	4,497	5,212	5,680	4,029	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,871	13,184	13,728	5,327	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	230,498	0	0	126,851	0	357,349	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	230,998	0	0	126,851	0	357,849	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
LOAN	41,707	1
Total (Acct. 123):	41,707	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER-CAPITAL FUND, SEWER REPLACEMENT FUND, SEWER-DEBT SERVICE	67,886	3
Total (Acct. 125):	67,886	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,058	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,058	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,620	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,620	
Receivables from Municipality (145):		
TAX ROLL ITEMS DUE FROM VILLAGE	2,780	12
Total (Acct. 145):	2,780	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
INSURANCE, MISCELLANEOUS EXPENSE, LOAN PAYMENT MADE	37,838	16
Total (Acct. 233):	37,838	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	565,820	0	0	0	565,820	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	102,317	0	0	0	102,317	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	230,748	0	0	0	230,748	6
Other (specify):					0	7
Average Net Rate Base	232,755	0	0	0	232,755	
Net Operating Income	12,185	0	0	0	12,185	8
Net Operating Income as a percent of						
Average Net Rate Base	5.24%	N/A	N/A	N/A	5.24%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	101,961	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	252,883	3
Other (Specify):		4
Total Average Proprietary Capital	354,844	
Net Income		
Net Income	12,720	5
Percent Return on Proprietary Capital	3.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountants' Compilation Report

Balance Sheet (Page F-05)

See Accountants' Compilation Report

Identification and Ownership (Page iv)

Blue River Water Utility
Blue River, Wisconsin

We have compiled the accompanying Public Service Commission Report of the Blue River Water Utility of the Village of Blue River, Wisconsin as of December 31, 1999, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on it.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

COLLINS & ASSOCIATES, S.C.

Prairie du Chien, Wisconsin
March 22, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Ms. Janet Kypke, Clerk
Blue River Municipal Water and Sewer Utility
P.O. Box 217
Blue River, WI 53518-0217

1999 Analytical Review DWCCA-620-PJL

Dear Ms. Kypke:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Rodney Johnson, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	63,709	1
Total Sales of Water	63,709	
Other Operating Revenues		
Forfeited Discounts (470)	262	2
Other Water Revenues (474)	882	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,144	
Total Operating Revenues	64,853	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	12,283	5
General Operating Expenses (680-690)	17,154	6
Total Operation and Maintenance Expenses	29,437	
Other Operating Expenses		
Depreciation Expense (403)	10,373	7
Amortization Expense (404)		8
Taxes (408)	12,858	9
Total Other Operating Expenses	23,231	
Total Operating Expenses	52,668	
NET OPERATING INCOME	12,185	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	172	7,519	30,644	4
Commercial	20	818	3,872	5
Industrial	1	1	360	6
Total Metered Sales to General Customers (461)	193	8,338	34,876	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,624	8
Other Sales to Public Authorities (464)	6	104	1,209	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	200	8,442	63,709	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,624	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,624	
Forfeited Discounts (470):		
Customer late payment charges	262	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	262	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	308	7
Other (specify):		
STANDBY AND 2ND METER CHARGE	574	8
Total Other Water Revenues (474)	882	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,503	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	988	3
Chemicals (630)	1,110	4
Supplies and Expenses (640)	1,682	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	12,283	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,183	8
Office Supplies and Expenses (681)	1,528	9
Outside Services Employed (682)	7,526	10
Insurance Expense (684)	1,014	11
Employees Pensions and Benefits (686)	848	12
Regulatory Commission Expenses (688)	55	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,154	
Total Operation and Maintenance Expenses	29,437	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,904	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		181	2
Net property tax equivalent		11,723	
Social Security		1,123	3
PSC Remainder Assessment		12	4
Other (specify): NONE			5
Total tax expense		12,858	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246880				3
County tax rate	mills		5.868233				4
Local tax rate	mills		10.207254				5
School tax rate	mills		14.171272				6
Voc. school tax rate	mills		2.094836				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.588475				10
Less: state credit	mills		2.438261				11
Net tax rate	mills		30.150214				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.207254				14
Combined School Tax Rate	mills		16.266108				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.473362				17
Total Tax Rate	mills		32.588475				18
Ratio of Local and School Tax to Total	dec.		0.812354				19
Total tax net of state credit	mills		30.150214				20
Net Local and School Tax Rate	mills		24.492632				21
Utility Plant, Jan. 1	\$	564,724	564,724				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	564,724	564,724				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	564,724	564,724				26
Assessment Ratio	dec.		0.810110				27
Assessed Value	\$	457,489	457,489				28
Net Local & School Rate	mills		24.492632				29
Tax Equiv. Computed for Current Year	\$	11,205	11,205				30
Tax Equivalent per 1994 PSC Report	\$	11,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,904					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	104		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,904		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	5,008	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,504		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,677		17
Diesel Pumping Equipment (326)	15,041		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	46,222	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			104	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,904	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	5,008	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,504	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			20,677	17
Diesel Pumping Equipment (326)			15,041	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	46,222	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	122,739		26
Transmission and Distribution Mains (343)	290,841		27
Fire Mains (344)	0		28
Services (345)	41,028	739	29
Meters (346)	18,220	1,638	30
Hydrants (348)	26,796		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	507,624	2,377	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	200		35
Computer Equipment (372.1)	1,605	355	36
Transportation Equipment (373)	1,356		37
Other General Equipment (379)	2,709		38
Other Tangible Property (390)	0		39
Total General Plant	5,870	355	
Total utility plant in service directly assignable	564,724	2,732	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	564,724	2,732	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			122,739 26
Transmission and Distribution Mains (343)			290,841 27
Fire Mains (344)			0 28
Services (345)			41,767 29
Meters (346)	540		19,318 30
Hydrants (348)			26,796 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	540	0	509,461
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			200 35
Computer Equipment (372.1)			1,960 36
Transportation Equipment (373)			1,356 37
Other General Equipment (379)			2,709 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,225
Total utility plant in service directly assignable	540	0	566,916
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	540	0	566,916

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			977	977	1
February			846	846	2
March			920	920	3
April			1,029	1,029	4
May			1,015	1,015	5
June			1,050	1,050	6
July			1,313	1,313	7
August			1,362	1,362	8
September			1,281	1,281	9
October			1,204	1,204	10
November			1,163	1,163	11
December			1,127	1,127	12
Total for year	0	0	13,287	13,287	
Less: Measured or estimated water used in main flushing and water treatment during year				1,505	13
Less: Other utility use				500	14
Other utility use explanation:					15
Service Breaks					
Water pumped into distribution system				11,282	16
Less: Water sold				8,442	17
Losses and unaccounted for				2,840	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				116	21
Date of maximum: 12/9/1999					22
Cause of maximum:					23
Chlorination of well					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 3/5/1999					25
Total KWH used for pumping for the year				18,920	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OF MAIN AND GRANT	1	300	12	432,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	MAIN AND GRANT		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE		5
Year Installed	1955		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	300		8
Pump Motor or Standby Engine Mfr	US MOTOR		9 10
Year Installed	1998		11
Type	ELECTRIC		12
Horsepower	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1988		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	1		7
Total capacity in gallons	100,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	12,263	0	0	0	12,263	1
P	D	6.000	11,086	0	0	0	11,086	2
P	D	8.000	1,150	0	0	0	1,150	3
P	D	10.000	2,200	0	0	0	2,200	4
Total Within Municipality			26,699	0	0	0	26,699	
Total Utility			26,699	0	0	0	26,699	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	5	0	0	0	5		1
M	0.750	198	1	0	0	199		2
M	1.000	1	0	0	0	1		3
M	2.000	2	0	0	0	2		4
Total Utility		206	1	0	0	207	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	215	20	9	0	226	19	1
1.000	0	0	0	0	0	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
Total:	217	20	9	0	228	19	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	177	20	0	4	0	25	226	1
1.000	0	0	0	0	0	0	0	2
1.500	0	0	0	1	0	0	1	3
2.000	0	0	0	1	0	0	1	4
Total:	177	20	0	6	0	25	228	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	42				42	2
Total Fire Hydrants	42	0	0	0	42	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Expense - Increase \$5,326 to clean water reservoir and testing of water.

Pumping and Purchased Water Statistics (Page W-10)

Total kwh used for pumping for the year changed from 3,800 to 18,920 Per request by e-mail from Rodney Sandleback CPA, on 3/30/00 to Jim Luckow.
PJL

Water Services (Page W-16)

New Water and sewer service paid by the utility and assessed to property owner based on actual cost.

Hydrants and Distribution System Valves (Page W-18)

Number of Valves tested - Village workers decided to only test 20 valves.
